

**H.B. 148**  
**SALES AND USE TAX CHANGES**

Representative **Wayne A. Harper** proposes the following amendments:

1. Page 78, Lines 2391 through 2402:

- 2391 (13) (a) Notwithstanding Subsection (3)(a) and except as provided in Subsection (13)(b), the  
2392 { following amounts shall be deposited } Division of Finance shall deposit the following amounts  
2393 into  
2394 the Rural Health Care Compensation Fund created by Section 26-9-5 and expended as provided  
2395 in Section 26-9-5:  
2396 { (a) } (i) for the time period beginning on January 1, 2011, and ending on June 30, 2011,  
2397 { \$4,300,000 } the amount of tax revenue generated by a .0111260915% tax rate on the transactions  
2398 described in Subsection (1); and  
2399 { (b) } (ii) for each fiscal year beginning with fiscal year 2011-12, { \$8,600,000 } the  
2400 amount of tax revenue generated by a .02190604% tax rate on the transactions described in Subsection  
2401 (1).  
2402 (b) For purposes of Subsection (13)(a), the Division of Finance may not deposit into the Rural  
2403 Health Care Compensation Fund any tax revenue generated by amounts paid or charged for food and  
2404 food ingredients, except for tax revenue generated by a bundled transaction attributable to food and food  
2405 ingredients and tangible personal property other than food and food ingredients described in Subsection  
2406 (2)(e).
- 2397 (14) (a) Notwithstanding Subsection (3)(a) and except as provided in Subsection (14)(b), the  
2398 { following amounts shall be deposited } Division of Finance shall deposit the following amounts  
2399 into  
2400 the Tourism, Recreation, Cultural, Convention, and Airport Facilities Fund created by Section  
2401 63M-1-1407 and expended as provided in Section 63M-1-1407:  
2402 { (a) } (i) for the time period beginning on January 1, 2011, and ending on June 30, 2011,  
2403 { \$15,500,000 } the amount of tax revenue generated by a .0392315788% tax rate on the  
2404 transactions described in Subsection (1); and  
2405 { (b) } (ii) for each fiscal year beginning with fiscal year 2011-12, { \$31,000,000 } the  
2406 amount of tax revenue generated by a .07896386% tax rate on the transactions described in Subsection  
2407 (1).  
2408 (b) For purposes of Subsection (14)(a), the Division of Finance may not deposit into the Tourism,  
2409 Recreation, Cultural, Convention, and Airport Facilities Fund any tax revenue generated by amounts  
2410 paid or charged for food and food ingredients, except for tax revenue generated by a bundled transaction  
2411 attributable to food and food ingredients and tangible personal property other than food and food  
2412 ingredients and tangible personal property other than food and food

**ingredients described in Subsection (2)(e).**